

EXHIBIT B

CUSTOMER CLAIM

Claim Number _____

Date Received _____

BERNARD L. MADOFF INVESTMENT SECURITIES LLC

In Liquidation

DECEMBER 11, 2008

Irving H. Picard, Esq.
Trustee for Bernard L. Madoff Investment Securities LLC
Claims Processing Center
2100 McKinney Ave., Suite 800
Dallas, TX 75201

Provide your office and home telephone no.

OFFICE: 818-894-8171

HOME: 818-701-5955

Taxpayer I.D. Number (Social Security No.)

134-38-5458



Account Number: 1ZA316

MR ELLIOT S KAYE

18153-2 ANDREA CIRCLE NORTH

NORTHRIDGE, CA 91325

NOTE: BEFORE COMPLETING THIS CLAIM FORM, BE SURE TO READ CAREFULLY THE ACCOMPANYING INSTRUCTION SHEET. A SEPARATE CLAIM FORM SHOULD BE FILED FOR EACH ACCOUNT AND, TO RECEIVE THE FULL PROTECTION AFFORDED UNDER SIPA, ALL CUSTOMER CLAIMS MUST BE RECEIVED BY THE TRUSTEE ON OR BEFORE March 4, 2009. CLAIMS RECEIVED AFTER THAT DATE, BUT ON OR BEFORE July 2, 2009, WILL BE SUBJECT TO DELAYED PROCESSING AND TO BEING SATISFIED ON TERMS LESS FAVORABLE TO THE CLAIMANT. PLEASE SEND YOUR CLAIM FORM BY CERTIFIED MAIL - RETURN RECEIPT REQUESTED.

1. Claim for money balances as of **December 11, 2008**:

a. The Broker owes me a Credit (Cr.) Balance of \$ 0

b. I owe the Broker a Debit (Dr.) Balance of \$ 0

information regarding any withdrawals you have ever made or payments received from the Debtor.

Please explain any differences between the securities or cash claimed and the cash balance and securities positions on your last account statement. If, at any time, you complained in writing about the handling of your account to any person or entity or regulatory authority, and the complaint relates to the cash and/or securities that you are now seeking, please be sure to provide with your claim copies of the complaint and all related correspondence, as well as copies of any replies that you received.

PLEASE CHECK THE APPROPRIATE ANSWER FOR ITEMS 3 THROUGH 9.

NOTE: IF "YES" IS MARKED ON ANY ITEM, PROVIDE A DETAILED EXPLANATION ON A SIGNED ATTACHMENT. IF SUFFICIENT DETAILS ARE NOT PROVIDED, THIS CLAIM FORM WILL BE RETURNED FOR YOUR COMPLETION.

	<u>YES</u>	<u>NO</u>
3. Has there been any change in your account since December 11, 2008? If so, please explain.	_____	_____X_____
4. Are you or were you a director, officer, partner, shareholder, lender to or capital contributor of the broker?	_____	_____X_____
5. Are or were you a person who, directly or indirectly and through agreement or otherwise, exercised or had the power to exercise a controlling influence over the management or policies of the broker?	_____	_____X_____
6. Are you related to, or do you have any business venture with, any of the persons specified in "4" above, or any employee or other person associated in any way with the broker? If so, give name(s)	_____	_____X_____
7. Is this claim being filed by or on behalf of a broker or dealer or a bank? If so, provide documentation with respect to each public customer on whose behalf you are claiming.	_____	_____X_____
8. Have you ever given any discretionary authority to any person to execute securities transactions with or through the broker on your behalf? Give names, addresses and phone numbers.	_____	_____X_____

- c. If you wish to repay the Debit Balance,
please insert the amount you wish to repay and
attach a check payable to "Irving H. Picard, Esq.,
Trustee for Bernard L. Madoff Investment Securities LLC."
If you wish to make a payment, **it must be enclosed**
with this claim form.

\$ N/A
None

- d. If balance is zero, insert "None."

2. Claim for securities as of **December 11, 2008**:

PLEASE DO NOT CLAIM ANY SECURITIES YOU HAVE IN YOUR POSSESSION.

- | | <u>YES</u> | <u>NO</u> |
|---|---------------|---------------|
| a. The Broker owes me securities | <u>X</u> | <u> </u> |
| b. I owe the Broker securities | <u> </u> | <u>X</u> |
| c. If yes to either, please list below: | | |

Date of Transaction (trade date)	Name of Security	Number of Shares or Face Amount of Bonds	
		The Broker Owes Me (Long)	I Owe the Broker (Short)
<u> </u>	<u>* SEE ATTACHED LIST *</u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>

Proper documentation can speed the review, allowance and satisfaction of your claim and shorten the time required to deliver your securities and cash to you. Please enclose, if possible, copies of your last account statement and purchase or sale confirmations and checks which relate to the securities or cash you claim, and any other documentation, such as correspondence, which you believe will be of assistance in processing your claim. In particular, you should provide all documentation (such as cancelled checks, receipts from the Debtor, proof of wire transfers, etc.) of your deposits of cash or securities with the Debtor from as far back as you have documentation. You should also provide all documentation or

9. Have you or any member of your family ever filed a claim under the Securities Investor Protection Act of 1970? if so, give name of that broker.

_____ X

Please list the full name and address of anyone assisting you in the preparation of this claim form: _____

_____ N/A

If you cannot compute the amount of your claim, you may file an estimated claim. In that case, please indicate your claim is an estimated claim.

IT IS A VIOLATION OF FEDERAL LAW TO FILE A FRAUDULENT CLAIM. CONVICTION CAN RESULT IN A FINE OF NOT MORE THAN \$50,000 OR IMPRISONMENT FOR NOT MORE THAN FIVE YEARS OR BOTH.

THE FOREGOING CLAIM IS TRUE AND ACCURATE TO THE BEST OF MY INFORMATION AND BELIEF.

Date 8/4/09 Signature Elliot S. Rave
Date _____ Signature _____

(If ownership of the account is shared, all must sign above. Give each owner's name, address, phone number, and extent of ownership on a signed separate sheet. If other than a personal account, e.g., corporate, trustee, custodian, etc., also state your capacity and authority. Please supply the trust agreement or other proof of authority.)

This customer claim form must be completed and mailed promptly, together with supporting documentation, etc. to:

Irving H. Picard, Esq.,
Trustee for Bernard L. Madoff Investment Securities LLC
Claims Processing Center
2100 McKinney Ave., Suite 800
Dallas, TX 75201

February 4, 2009

Mr. Irving H. Picard, ESQ
Trustee fir Bernard L. Madoff Investment Securities, LLC
Claims Processing Center
2100 McKinney Avenue
Suite 800
Dallas, TX 75201

RE: Acct: 1-ZA316-4-0
Elliot Sanders Kaye

Dear Trustee:

I have been invested in Bernard L. Madoff Investment Securities since December 1992. In accordance with the SIPC claims form please find enclosed the last statement I received dated November 30, 2008. I have also enclosed documentation demonstrating that I have deposited a minimum of \$404,500. I am also confident that in addition to this amount I had made additional deposits that totaled somewhere between another \$50,000 and \$100,000 into my account 1-ZA316-4-0; for total deposits in excess of \$500,000. I am also confident that 95% of the withdrawals that I made were for the sole purpose of paying taxes on the stated annual Madoff income.

Tragically, as I was assembling this documentation I suffered a massive injury to my right leg that required eight days hospitalization and an extensive operation. I am now totally disabled and on state disability. I have enclosed the hospital discharge sheet as proof of this event. I am now restricted to non-weight bearing limited movement for approximately three months followed by an equal rehabilitation period possibly longer.

Like many other victims of this fraud and theft I am ½ step away from being destitute since I had invested virtually every penny I could save into Madoff.

I pray the information I am sending to you is sufficient to satisfy my SIPC claim and that I be issued the maximum amount of \$500,000 before I wind up disabled and homeless.

Please feel free to contact me at:

Elliot S. Kaye
18153-2 Andrea Circle North
Northridge, CA 91325

818-701-5955 (Home)
818-359-5808 (Cellular)

Yours truly,

Elliot S. Kaye

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<ul style="list-style-type: none"> Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front if space permits. 		<p>A. Signature X</p> <p style="text-align: right;"><input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p>	
<p>1. Article Addressed to:</p> <p><i>Irving H. Picard, Esq. Trustee for Bernard L. Madoff Inv. Sec. LLC Claim Processing Center 8100 McKinney Ave., Suite 800 Dallas, TX 75801</i></p>		<p>B. Received by (Printed Name)</p> <p>C. Date of Delivery</p>	
<p>2. Article Number (Transfer from) 7007 2680 0002 1330 5745</p>		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No</p>	
		<p>3. Service Type</p> <p><input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p>	
		<p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>	

PS Form 3811, February 2004

Domestic Return Receipt

102595-02-M-1540



7007 2680 0002 1330 5745
7007 2680 0002 1330 5745

U.S. Postal Service TM	
CERTIFIED MAILTM RECEIPT	
(Domestic Mail Only; No Insurance Coverage Provided)	
For delivery information visit our website at www.usps.com	
OFFICIAL USE	
Postage	\$
Certified Fee	
Return Receipt Fee (Endorsement Required)	
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$
Postmark Here	
<p>Sent to <i>Irving H. Picard, Esq. Trustee BLMS, LLC</i></p> <p>Street, Apt. No., or PO Box No. <i>8100 McKinney Ave Suite 800</i></p> <p>City, State, ZIP+4 <i>Dallas, TX 75801</i></p>	

PS Form 3800, August 2006

See Reverse for Instructions



BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York ☐ London

885 Third Avenue
New York, NY 10022
(212) 230-2424
800 334-1343
Fax (212) 838-4061

Affiliated with
Madoff Securities International Limited
12 Berkeley Street
Mayfair, London W1J 8DT
Tel 020 7493 6222

MR ELLIOT S KAYE

18153-2 ANDREA CIRCLE NORTH
NORTH RIDGE CA 91325

PERIOD ENDING 11/30/08	PAGE 1
YOUR ACCOUNT NUMBER 1-7A316-4-0	
YOUR TAX PAYER IDENTIFICATION NUMBER *****5458	

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
11/12				BALANCE FORWARD			72,990.00
11/12	26		44678	S & P 100 INDEX NOVEMBER 460 CALL	15.800		41,054.00
11/19			49004	S & P 100 INDEX NOVEMBER 450 PUT	17.800	46,306.00	
11/19	26		35108	S & P 100 INDEX DECEMBER 430 CALL	26		67,574.00
11/19	26		39433	S & P 100 INDEX DECEMBER 420 PUT	30	78,026.00	
11/19	26		43758	S & P 100 INDEX NOVEMBER 460 CALL	3	7,826.00	
11/19			48083	S & P 100 INDEX NOVEMBER 450 PUT	37		96,174.00
				NEW BALANCE			145,634.00
				SECURITY POSITIONS S & P 100 INDEX DECEMBER 430 CALL S & P 100 INDEX DECEMBER 420 PUT	MKT PRICE 23.300 16.500		
	26			MARKET VALUE OF SECURITIES LONG 42,900.00 SHORT 60,580.00			

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

BERNARD L. MADOFF
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Tel 020 7493 6222

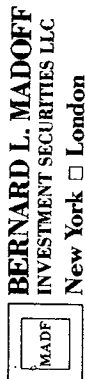
MR ELLIOT S KAYE

18153-2 ANDREA CIRCLE NORTH
NORTHBRIDGE CA 91325

PERIOD ENDING 11/30/08	PAGE 1
YOUR ACCOUNT NUMBER 1-7A316-3-0	
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DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
11/12	1,092			BALANCE FORWARD		72,990.00	
11/12	780		917	WELLS FARGO & CO NEW	29.800	32,584.60	
11/12	676		1419	HEWLETT PACKARD CO	34.900	27,253.00	
11/12	442		5243	WAL-MART STORES INC	55.830	37,768.08	
11/12	1,638		5745	INTERNATIONAL BUSINESS MACHS	87.270	38,590.34	
11/12	1,794		9569	EXXON MOBIL CORP	72.880	119,442.44	
11/12	858		10071	INTEL CORP	14.510	26,101.94	
11/12	1,170		14397	JOHNSON & JOHNSON	59.580	51,153.64	
11/12	624		18722	J.P. MORGAN CHASE & CO	38.530	45,126.10	
11/12	364		23048	COCA COLA CO	44.560	27,891.84	
11/12	676		27374	McDONALDS CORP	55.370	20,168.68	
11/12	2,470		31700	MERCK & CO	28.550	19,326.80	
11/12	1,248		36026	MICROSOFT CORP	21.810	53,968.70	
11/12	494		40352	ORACLE CORPORATION	17.300	21,639.40	
11/12	286		53330	PEPSICO INC	56.410	27,885.54	
11/12	2,106		53832	APPLE INC	100.780	28,834.08	
11/12	494		57656	PFIZER INC	16.940	35,759.64	
11/12	936		58158	ABBOTT LABORATORIES	54.610	26,996.34	
11/12	338		61982	PROCTER & GAMBLE CO	64.080	60,015.88	
11/12	650		62484	ANGEN INC	59.160	20,009.08	
11/12	1,560		66308	PHILLIP MORRIS INTERNATIONAL	43.600	28,366.00	
11/12	520		66810	BANK OF AMERICA	21.590	33,742.40	
11/12	1,690		70634	QUALCOMM INC	33.770	17,580.40	
11/12			71136	CITI GROUP INC	12.510	21,208.90	
				CONTINUED ON PAGE 2			

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DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
11/12	390		74960	SCHLUMBERGER LTD	49.480	19,312.20	
11/12	936		75462	COMCAST CORP	16.510	15,490.36	
11/12	1,846		79286	CL A	27	49,915.00	
11/12	468		79788	AT&T INC	52.510	24,592.68	
11/12	312		83612	CONOCOPHILIPS	52.040	16,248.48	
11/12				UNITED PARCEL SVC INC			
11/12				CLASS B			
11/12	1,898		84114	CISCO SYSTEMS INC	16.730	31,828.54	
11/12	546		87938	U S BANCORP	29.530	16,144.38	
11/12	650		88440	CHEVRON CORP	73.430	47,755.50	
11/12	312		92264	UNITED TECHNOLOGIES CORP	53.160	16,597.92	
11/12	3,302		92766	GENERAL ELECTRIC CO	19.630	64,950.26	
11/12	884		96590	VERIZON COMMUNICATIONS	30.410	26,917.44	
11/12	78		97092	GOOGLE	337.400	26,320.20	
11/12		1,175,000	23524	U S TREASURY BILL DUE 2/12/2009	99.936		1,174,248.00
11/12				2/12/2009			
11/12				FIDELITY SPARTAN	DIV		49.41
11/12				U S TREASURY MONEY MARKET			
11/12				DIV 11/12/08			
11/12		41,375	18627	FIDELITY SPARTAN	1		41,375.00
11/12				U S TREASURY MONEY MARKET			
11/12	32,933		27995	FIDELITY SPARTAN	1	32,933.00	
11/12				U S TREASURY MONEY MARKET			
11/12				FIDELITY SPARTAN			
11/12				U S TREASURY MONEY MARKET			
11/12				DIV 11/12/08			
11/12				CONTINUED ON PAGE 3			

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YOUR TAX PAYER IDENTIFICATION NUMBER *****5458	

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
11/19		32,933	53509	FIDELITY SPARTAN	1		32,933.00
11/19	100,000		58001	U S TREASURY MONEY MARKET	99.926	99,926.00	
11/19	10,907		62545	U S TREASURY BILL DUE 03/26/2009 3/26/2009	1	10,907.00	
				FIDELITY SPARTAN		145,633.33	
				U S TREASURY MONEY MARKET			
				NEW BALANCE			
				SECURITY POSITIONS	MKT PRICE		
	1,846			AT&T INC	28.560		
	494			ABBOTT LABORATORIES	52.390		
	338			AMGEN INC	55.540		
	286			APPLE INC	92.670		
	1,560			BANK OF AMERICA	16.250		
	650			CHEVRON CORP	79.010		
	1,898			CISCO SYSTEMS INC	16.540		
	1,690			CITI GROUP INC	8.290		
	624			COCA COLA CO	46.870		
	936			COMCAST CORP	17.340		
				CL A			
	468			CONGOCOPHILIPS	52.520		
	1,638			EXXON MOBIL CORP	80.150		
	3,302			GENERAL ELECTRIC CO	17.170		
				CONTINUED ON PAGE 4			

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DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
	78			GOOGLE	292.960		
	780			HEWLETT PACKARD CO	35.280		
	1,794			INTEL CORP	13.800		
	442			INTERNATIONAL BUSINESS MACHS	81.600		
	1,170			J.P. MORGAN CHASE & CO	31.660		
	858			JOHNSON & JOHNSON	58.580		
	364			MCDONALDS CORP	58.750		
	676			MERCK & CO	26.720		
	2,470			MICROSOFT CORP	20.220		
	1,248			ORACLE CORPORATION	16.090		
	494			PEPSCO INC	56.700		
	2,106			PFIZER INC	16.430		
	650			PHILLIP MORRIS INTERNATIONAL	42.160		
	936			PROCTER & GAMBLE CO	64.350		
	520			QUALCOMM INC	33.570		
	390			SCHLUMBERGER LTD	50.740		
	10,907			FIDELITY SPARTAN	1		
	546			U S TREASURY MONEY MARKET	26.980		
	312			U S BANCORP	57.600		
	100,000			UNITED PARCEL SVC INC CLASS B	99.971		
	312			U S TREASURY BILL DUE 03/26/2009 3/26/2009	48.530		
				UNITED TECHNOLOGIES CORP			
				CONTINUED ON PAGE 5			

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18153-2 ANDREA CIRCLE NORTH
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PERIOD ENDING
11/30/08

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YOUR ACCOUNT NUMBER 1-ZA316-3-0

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DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
				YEAR-TO-DATE SUMMARY			
				DIVIDENDS			8,300.33
				GROSS PROCEEDS FROM SALES			7,002,897.22

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

Page 15 of 15

REPORT TO THE ACCOUNTING DEPARTMENT AT BERNARD L. MADOFF INVESTMENT SECURITIES LLC

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES.

PLEASE REPORT PROMPTLY ANY INACCURACY OR DISCREPANCY IN YOUR ACCOUNT STATEMENT TO THE ACCOUNTING DEPARTMENT AT BERNARD L. MADOFF INVESTMENT SECURITIES LLC (212.230.2470). ANY ORAL COMMUNICATIONS SHOULD BE RE-CONFIRMED TO THAT DEPARTMENT IN WRITING.

PLEASE CONTACT US IF THERE HAVE BEEN ANY CHANGES IN THE ACCOUNT HOLDER'S FINANCIAL CONDITION OR INVESTMENT OBJECTIVES, OR IF THE HOLDER WISHES TO IMPOSE OR MODIFY ANY RESTRICTIONS ON THE MANAGEMENT OF THIS ACCOUNT.

3 2009 11 13 18:33:36